



## Tax Alert

September 2025  
English and Romanian

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## **Order of the President of the National Agency for Fiscal Administration No. 2,131 approving the model and content of Form (300) “VAT Return”**

On 08<sup>th</sup> of September 2025, Order of the President of the National Agency for Fiscal Administration No. 2,131 approving the model and content of Form (300) “VAT Return” was published in the Official Gazette No. 826.

### **Main changes include:**

- The new version of Form (300) “VAT Return” has been approved, replacing the previous model used until now.
- The updated form reflects the new VAT rates introduced by the recent amendments to the Fiscal Code, as well as the corresponding adjustments to the reporting structure.
- The new form becomes mandatory for all VAT-registered taxpayers starting with the return to be filed in September 2025, covering the tax period of August 2025

**Date entering into force: 08.09.2025.**

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## **Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 2.131 pentru aprobarea modelului și conținutului formularului (300) „Decont de taxă pe valoarea adăugată”**

În data de 08 septembrie 2025, Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 2.131 pentru aprobarea modelului și conținutului formularului (300) „Decont de taxă pe valoarea adăugată” a fost publicat în Monitorul Oficial nr. 826.

### **Principalele modificări includ:**

- A fost aprobat noul model al formularului (300) „Decont de taxă pe valoarea adăugată”, care înlocuiește vechea versiune utilizată până în prezent.
- Formularul actualizat include noile cote de TVA introduse prin modificările recente ale Codului fiscal și adaptările corespunzătoare la structura de raportare.
- Noul formular devine obligatoriu pentru toți contribuabilii înregistrați în scopuri de TVA începând cu decontul ce se depune în luna septembrie 2025, aferent perioadei fiscale din august 2025

**Data intrării în vigoare: 08.09.2025**

**Solicită o ofertă**

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